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**DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2000
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 08-23-00 *W*

**VERNON·R
COON**
CERTIFIED PUBLIC ACCOUNTANT

DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 2000
With Supplemental Information Schedules

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Independent Auditor's Report

HONORABLE O. L. "SONNY" STONE
DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana

I have audited the general purpose financial statements of the DeSoto Parish Clerk of Court, a component unit of the DeSoto Parish Police Jury, as of June 30, 2000, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the DeSoto Parish Clerk of Court's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the DeSoto Parish Clerk of Court as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the DeSoto Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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DESOTO PARISH CLERK OF COURT

Mansfield, Louisiana

Independent Auditor's Report,

June 30, 2000

In accordance with *Government Auditing Standards*, I have also issued a report dated August 7, 2000, on the DeSoto Parish Clerk of Court's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



West Monroe, Louisiana

August 7, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

Statement A

DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 2000

| | GOVERNMENTAL FUND TYPE - GENERAL FUND | FIDUCIARY FUND TYPE - AGENCY FUNDS | ACCOUNT GROUP - GENERAL FIXED ASSETS | TOTAL (MEMORANDUM ONLY) |
|--|--|---|--|-------------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$291,286 | \$429,102 | | \$720,388 |
| Receivables | 23,239 | | | 23,239 |
| Due from Advance Deposit Fund | 9,931 | | | 9,931 |
| Due from Registry of Court Fund | 50 | | | 50 |
| Security deposit | 575 | | | 575 |
| Office furnishings and equipment | | | \$304,406 | 304,406 |
| TOTAL ASSETS | \$325,081 | \$429,102 | \$304,406 | \$1,058,589 |
| LIABILITIES AND FUND EQUITY | | | | |
| Liabilities: | | | | |
| Accounts payable | \$10,400 | | | \$10,400 |
| Withholdings payable | 6,147 | | | 6,147 |
| Due to General Fund | | \$9,981 | | 9,981 |
| Unsettled balances due to others | | 419,121 | | 419,121 |
| Total Liabilities | 16,547 | 429,102 | NONE | 445,649 |
| Fund Equity: | | | | |
| Investment in general fixed assets | | | \$304,406 | 304,406 |
| Fund balance - unreserved - undesignated | 308,534 | | | 308,534 |
| Total Fund Equity | 308,534 | NONE | 304,406 | 612,940 |
| TOTAL LIABILITIES AND FUND EQUITY | \$325,081 | \$429,102 | \$304,406 | \$1,058,589 |

The accompanying notes are an integral part of this statement

Statement B

DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended June 30, 2000

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|---|------------------|------------------|---|
| REVENUES | | | |
| Licenses and permits - marriage licenses | \$2,400 | \$2,319 | (\$81) |
| Intergovernmental revenues - state funds - clerk's supplemental compensation | 11,500 | 12,550 | 1,050 |
| Fees, charges, and commissions for services: | | | |
| Court costs, fees, and charges | 335,400 | 356,584 | 21,184 |
| Fees for recording legal documents | 205,000 | 213,294 | 8,294 |
| Fees for certified copies of documents | 13,500 | 13,091 | (409) |
| Use of copier | 42,000 | 43,620 | 1,620 |
| Use of money and property - interest earnings | 16,000 | 16,378 | 378 |
| Other | 13,500 | 13,579 | 79 |
| Total revenues | <u>639,300</u> | <u>671,415</u> | <u>32,115</u> |
| EXPENDITURES | | | |
| General government - judicial: | | | |
| Current: | | | |
| Personal services and related benefits | 440,000 | 447,467 | (7,467) |
| Operating services | 120,000 | 106,338 | 13,662 |
| Materials and supplies | 37,750 | 36,468 | 1,282 |
| Travel and other charges | 21,000 | 20,429 | 571 |
| Capital outlay | 30,000 | 27,826 | 2,174 |
| Total expenditures | <u>648,750</u> | <u>638,528</u> | <u>10,222</u> |
| EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES | (9,450) | 32,887 | 42,337 |
| FUND BALANCE AT BEGINNING OF THE YEAR | <u>275,647</u> | <u>275,647</u> | |
| FUND BALANCE AT END OF THE YEAR | <u>\$266,197</u> | <u>\$308,534</u> | <u>\$42,337</u> |

The accompanying notes are an integral part of this statement.

DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2000

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. The clerk of court is elected for a term of four years.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the DeSoto Parish Police Jury is the financial reporting entity for DeSoto Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the DeSoto Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana
Notes to the Financial Statements (Continued)

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the clerk of court's office is located and provides partial funding for equipment, furniture and supplies of the clerk of court's office, the clerk of court was determined to be a component unit of the DeSoto Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The clerk of court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The clerk of court's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk are described as follows:

DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana
Notes to the Financial Statements (Continued)

Governmental Fund Type - General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and is used to account for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Funds - Agency Funds

The Advance Deposit, Registry of Court, and Non-Support agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish police jury are recorded in the general fixed assets account group. Approximately 24 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 76 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. The clerk has no long-term obligations at June 30, 2000.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and

DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana
Notes to the Financial Statements (Continued)

"available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The clerk of court uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Recordings, cancellations, court attendance, criminal costs, and other fees, charges and commissions for services, are recorded in the year in which they are earned.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the clerk of court.

Based on the above criteria, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGET PRACTICES

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the clerk's office during the month of June for comments from taxpayers. The budget is then legally adopted by the clerk and amended during the year as necessary. The budget is established and controlled by the clerk at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Encumbrance accounting is not utilized in the accounting records.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana
Notes to the Financial Statements (Continued)

F. CASH AND CASH EQUIVALENTS

Under state law, the clerk may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The clerk may invest in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2000, the clerk of court has cash and cash equivalents (book balances) totaling \$720,388, as follows:

| | |
|-----------------|-------------------------|
| Demand Deposits | \$408,621 |
| Petty Cash | 125 |
| Time Deposits | <u>311,642</u> |
| Total | <u><u>\$720,388</u></u> |

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. All deposits are fully secured by federal deposit insurance at June 30, 2000.

G. VACATION AND SICK LEAVE

After six months of service, all employees of the clerk of court's office earn from 5 to 15 days of vacation leave each year, depending on length of service. Vacation leave cannot be accumulated and carried forward to succeeding years. Employees earn 10 days of sick leave each year. Sick leave may be carried forward up to a maximum of 30 days and it is noncompensatory.

H. RISK MANAGEMENT

The clerk of court is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the clerk maintains commercial insurance policies covering; automobile liability, medical payments, uninsured motorist, and collision; workers compensation; and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. In addition to the above policies, the clerk also maintains an errors and omissions claims paid policy with the Louisiana Clerks of Court Risk Management Agency. No claims have been filed on the policy during the past three years nor is the clerk aware of any unfilled claims.

DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana
Notes to the Financial Statements (Continued)

1. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. RECEIVABLES

The General Fund receivables of \$23,239 as of June 30, 2000, consist entirely of court costs, fees, and charges.

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

| | |
|------------------------|------------------|
| Balance, July 1, 1999 | \$279,080 |
| Additions | 27,826 |
| Deletions | <u>(2,500)</u> |
| Balance, June 30, 2000 | <u>\$304,406</u> |

4. PENSION PLAN

Substantially all employees of the DeSoto Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial

DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana
Notes to the Financial Statements (Continued)

equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the DeSoto Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the DeSoto Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The DeSoto Parish Clerk of Court's contributions to the System for the years ending June 30, 2000, 1999, and 1998, were \$30,663, \$28,655, and \$26,288, respectively, equal to the required contributions for each year.

5. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances deposits due others follows:

| | Advance Deposit Fund | Non Support Fund | Registry of Court Fund | Total |
|-----------------------|----------------------------|------------------------|------------------------------|------------------|
| Balance, July 1, 1999 | \$125,917 | \$486 | \$439,286 | \$565,689 |
| Additions | 422,235 | 58,556 | 86,200 | 566,991 |
| Reductions | (431,259) | (58,210) | (224,090) | (713,559) |
| Balance June 30, 2000 | <u>\$116,893</u> | <u>\$832</u> | <u>\$301,396</u> | <u>\$419,121</u> |

6. LITIGATION AND CLAIMS

The DeSoto Parish Clerk of Court is not involved in any litigation at June 30, 1999, nor is the clerk aware of any unasserted claims.

DESOTO PARISH CLERK OF COURT

Mansfield, Louisiana

Notes to the Financial Statements (Continued)

**7. EXPENDITURES OF THE CLERK OF COURT
PAID BY THE PARISH POLICE JURY**

The DeSoto Parish Clerk of Court's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the DeSoto Parish Police Jury.

SUPPLEMENTAL INFORMATION SCHEDULES

DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 2000

FIDUCIARY FUND TYPE - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

NON SUPPORT FUND

The Non Support Fund accounts for funds which have been received from the Louisiana Department of Social Services after judgement has been rendered in court litigation. The funds are disbursed to the appropriate governing bodies and others.

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds which have been ordered by the court to be held until judgement has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 2000

| | ADVANCE DEPOSIT FUND | NON SUPPORT FUND | REGISTRY OF COURT FUND | TOTAL |
|----------------------------------|----------------------------|------------------------|------------------------------|-----------|
| ASSETS | | | | |
| Cash and cash equivalents | \$126,824 | \$832 | \$301,446 | \$429,102 |
| LIABILITIES | | | | |
| Due to General Fund | \$9,931 | | \$50 | \$9,981 |
| Unsettled balances due to others | 116,893 | \$832 | 301,396 | 419,121 |
| TOTAL LIABILITIES | \$126,824 | \$832 | \$301,446 | \$429,102 |

DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Unsettled
Balances Due to Taxing Bodies and Others
For the Year Ended June 30, 2000

| | ADVANCE DEPOSIT FUND | NON SUPPORT FUND | REGISTRY OF COURT FUND | TOTAL |
|--|----------------------------|------------------------|------------------------------|------------------|
| UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1999 | <u>\$125,917</u> | <u>\$486</u> | <u>\$439,286</u> | <u>\$565,689</u> |
| ADDITIONS | | | | |
| Deposits in suits | <u>422,235</u> | <u>\$58,556</u> | <u>86,200</u> | <u>566,991</u> |
| Total | <u>548,152</u> | <u>59,042</u> | <u>525,486</u> | <u>1,132,680</u> |
| REDUCTIONS | | | | |
| Clerk's costs (transferred to General Fund) | 224,602 | 52,758 | | 277,360 |
| Deposits settled to: | | | | |
| Litigants | 122,570 | | 223,872 | 346,442 |
| Appraisers, curators, and keepers | 869 | | | 869 |
| Sheriff | 30,422 | 5,452 | | 35,874 |
| Other sheriff and clerk fees | 10,740 | | 218 | 10,958 |
| Advertising | 1,553 | | | 1,553 |
| Court Reporter | 5,086 | | | 5,086 |
| Secretary of State | 1,805 | | | 1,805 |
| Court of Appeals | 928 | | | 928 |
| Judge's fees | 14,386 | | | 14,386 |
| Witness, appraisers, keepers, etc. | 166 | | | 166 |
| Other reductions | 18,132 | | | 18,132 |
| Total reductions | <u>431,259</u> | <u>58,210</u> | <u>224,090</u> | <u>713,559</u> |
| UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, June 30, 2000 | <u>\$116,893</u> | <u>\$832</u> | <u>\$301,396</u> | <u>\$419,121</u> |

**Independent Auditor's Reports Required
by *Government Auditing Standards***

The following independent auditor's reports on compliance with laws, regulations, and contracts, and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

DESOTO PARISH CLERK OF COURT Mansfield, Louisiana

I have audited the general purpose financial statements of the DeSoto Parish Clerk of Court, a component unit of the DeSoto Parish Police Jury, as of and for the year ended June 30, 2000 and have issued my report thereon dated August 7, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the DeSoto Parish Clerk of Court's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the DeSoto Parish Clerk of Court's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

DESOTO PARISH CLERK OF COURT

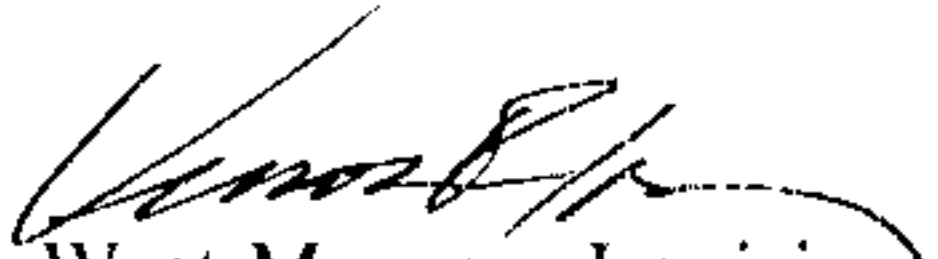
Mansfield, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

June 30, 2000

This report is intended solely for the information and use of the DeSoto Parish Clerk of Court and management of the clerk's office and is not intended to be and should not be used by anyone other than these specified parties.



West Monroe, Louisiana
August 7, 2000

DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the DeSoto Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of the DeSoto Parish Clerk of Court were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**DESOTO PARISH CLERK OF COURT
Mansfield, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2000**

There were no audit findings reported in the audit for the year ended June 30, 1999.